

**COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2013/2014 EST/ACTUAL**

(in thousands)

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Total
1 Beginning Cash Balance	789,717												789,717
Revenue Categories:													
2 Taxes Current Property	-	6,770	4,026	5,054	14,682	206,092	68,849	13,777	17,447	144,423	76,348	11,669	569,136
3 Taxes Other Than Current Secured Licenses, Permits & Franchises	6,438	5,602	6,469	6,864	5,567	6,827	167,163	5,181	5,060	9,387	167,909	8,636	401,103
Fines, Forfeitures & Penalties	3,934	4,515	2,624	3,187	3,560	3,452	3,423	3,794	2,897	4,519	3,718	2,964	42,588
Revenue Use - Money & Property	7,411	1,885	1,596	1,484	2,349	1,297	3,776	4,016	1,698	2,557	6,916	4,982	39,969
Intergovernmental Revenue	3,612	1,202	690	2,417	767	704	1,175	760	1,552	1,355	727	657	15,620
Charges for Current Services	116,603	135,576	110,695	186,652	121,448	170,354	206,986	84,948	155,279	175,024	107,736	239,688	1,810,988
Miscellaneous Revenue	25,853	22,996	17,527	24,868	23,815	30,859	32,017	19,370	23,423	8,608	90,012	9,349	328,698
Other Financing Sources	3,029	1,484	1,751	1,637	1,711	1,805	1,826	1,199	1,245	2,509	945	3,221	22,362
	30,501	22,409	24,585	17,979	21,336	84,201	23,646	19,410	30,711	18,127	429	57,073	350,408
Total Revenues	197,382	202,439	169,962	250,142	195,236	505,591	508,863	152,457	239,311	366,510	454,741	338,239	3,580,871
4 Teeter Receipts	18,660	3,671	5,207	4,460	4,718	2,945	3,438	1,556	1,824	2,796	2,704	3,195	55,173
Short Term Borrowing (Trans)	60,000												60,000
Total Receipts	276,042	206,110	175,170	254,601	199,954	508,536	512,300	154,013	241,135	369,306	457,444	341,434	3,696,044
Expenditure Categories:													
5 Salaries & Employee Benefits	556,340	127,185	86,403	88,048	88,393	88,434	130,106	90,453	90,173	91,020	89,061	90,886	1,616,502
Services and Supplies	113,246	73,431	102,399	111,939	91,309	100,092	111,301	74,195	90,696	74,563	73,509	92,041	1,108,720
6 Other Charges	79,970	45,342	44,994	44,570	42,947	44,153	43,666	32,092	53,368	49,168	40,761	4,641	525,672
Fixed Assets - Equipment	666	249	303	358	597	679	1,085	698	163	460	1,196	487	6,939
Operating Transfers	3,000	497	27,289	9,076	22,389	24,083	4,866	21,847	19,861	161	1,000	2,087	136,155
Total Expenditures	753,222	246,706	261,388	253,989	245,634	257,440	291,024	219,285	254,261	215,371	205,526	190,142	3,393,989
Teeter Disbursements												45,027	45,027
Short-Term Borrowing (Trans)							36,000			24,000			60,000
Total Disbursements	753,222	246,706	261,388	253,989	245,634	257,440	327,024	219,285	254,261	239,371	205,526	235,169	3,499,016
General Fund Month Ending Cash	312,537	271,941	185,722	186,335	140,655	391,751	577,027	511,755	498,629	628,563	880,481	986,745	986,745
Tobacco Tax Settlement Ending Cash	8,127	8,127	8,127	8,133	8,133	8,133	8,140	8,140	8,140	8,147	8,147	8,147	8,147
Cash Balance Including Tobacco	320,664	280,068	193,849	194,468	148,788	399,884	585,167	519,895	506,769	636,711	888,628	994,893	994,893

Footnotes:

- Actual beginning cash balance excludes Tobacco Settlement Trust of \$8M. The Tobacco Settlement Trust fund represents amounts that are available to the General Fund, however, to facilitate tracking
- Property tax payments are received in Dec and Apr. The County participates in the alternative method of secured property tax apportionment (the TEETER Plan) available under the Revenue and
- VLF- in- lieu payments are apportioned each Jan and May.
- Teeter cash receipts of \$65M are reflected in the General Fund because the County will continue to internally fund the Teeter Plan.
- Jul includes \$379.5M for Retirement Advances and OPEB, and \$81.4M for POBs. Aug and Jan have three pay periods. The third pay period does not include health benefits.
- Jul includes \$39.4M annual lease payment.